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May 23, 2005

**ELECTRONIC FILING**

Ms. Elizabeth O'Donnell  
Executive Director  
Kentucky Public Service Commission  
P.O. Box 615  
Frankfort, KY 40602

***RE: Case No. 2004-00427 – Covad's Opposition to BellSouth's Cross Motion for Declaratory Ruling***

Dear Ms. O'Donnell:

Transmitted herewith is Covad's Opposition to BellSouth's Cross Motion for Declaratory Ruling filed May 10, 2005 in the referenced proceeding. Please indicate receipt of this filing by your office by returning an electronic receipt.

I certify that this filing was uploaded electronically today to the Commission's web filing portal, and that the electronic version is a true copy of the document filed in paper form.

Sincerely yours,



Douglas F. Brent

DFB:jms